

PRE- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE YEAR ENDED DECEMBER 31, 2023
FUND 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-020	3,568,980.54	
Receivables- Disallowances/ Charges	1-03-99-010	49,682.85	
Advances for Payroll	1-99-01-020	31,256.63	
Office Supplies Inventory	1-04-04-010	130,459.71	
Other Supplies and Materials Inventory	1-04-04-990	3,069.09	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	49,837,420.44	
Office Equipment	1-06-05-020	1,982,178.00	
Disaster Response and Rescue Equipment	1-06-05-090	3,847,949.00	
Furnitures and Fixtures	1-06-07-010	960,000.00	
Information and Communication Technology Equipment	1-06-05-030	3,217,643.05	
Motor Vehicles	1-06-06-010	11,349,671.43	
Computer Software	1-08-01-020	615,324.75	
Accumulated Depreciation - Building	1-06-04-011		5,329,291.68
Accumulated Depreciation - Office Equipment	1-06-05-021		1,239,695.85
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		651,428.57
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,459,887.29
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		1,175,876.72
Accumulated Amortization - Computer Software	1-08-01-021		330,740.23
Accumulated Depreciation - Transportation Equipment	1-06-06-011		10,710,937.86
Accounts Payable	2-01-01-010		5,306,119.60
Due to GSIS	2-02-01-020		10,746.65
Due to PAG- IBIG	2-02-01-030		100.00
Due to LGU	2-02-01-070		1,204,265.20
Sub- Total		76,182,179.35	28,419,089.65

Sub- Total Forwarded		76,182,179.35	28,419,089.65
Due to Central Office	2-03-01-060		854,419.48
Trust Liabilities	2-04-01-010		15,000.00
Accumulated Surplus/ (Deficit)	3-01-01-010		55,125,068.70
Subsidy from National Government	4-03-01-010		216,524,907.43
Subsidy from Central Office	4-03-01-060		128,043,753.59
Subsidy from Central Office- Non Cash	4-03-01-060		631,582.47
Miscellaneous Income	4-06-09-990		66,593.97
Salaries & Wages - Regular	5-01-01-010	119,129,149.43	
PERA	5-01-02-010	4,156,489.18	
Representation Allowance	5-01-02-020	5,403,875.00	
Transportation Allowance	5-01-02-030	5,403,875.00	
Clothing Allowance	5-01-02-040	1,026,000.00	
Overtime and Night Pay	5-01-02-130	47,704.45	
Year End Bonus	5-01-02-140	9,857,642.00	
Mid/Year - Bonus	5-01-02-160	9,921,327.00	
Cash Gift	5-01-02-150	860,000.00	
Collective Negotiation Agreement (CNA)	5-01-02-990 11	5,160,000.02	
Personnel Enhancement Incentive (PEI)	5-01-02-990 12	861,000.00	
Performance-Based Bonus	5-01-02-990 14	6,306,050.60	
RLIP Contribution	5-01-03-010	14,284,343.04	
PAG-IBIG Contribution	5-01-03-020	208,300.00	
PHIC Contribution	5-01-03-030	2,282,374.12	
ECIP Contribution	5-01-03-040	210,193.40	
Terminal Leave Benefits	5-01-04-030	8,957,100.85	
Other Personnel Benefits	5-01-04-990	18,298,151.95	
Travelling Expenses - Local	5-02-01-010	7,914,345.77	
Training Expenses	5-02-02-010	19,036,677.61	
Office Supplies Expenses	5-02-03-010	875,331.66	
Accountable Forms	5-02-03-020	11,000.00	
Fuel, Oil & Lubricants	5-02-03-090	1,215,558.17	
Sub- Total		317,608,668.60	429,680,415.29

Sub- Total Forwarded		317,608,668.60	429,680,415.29
Semi-Expendable Expense- Office Equipment	5-02-03-210	144,515.00	
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	436,657.71	
Semi- Expendable Expenses-Other M & E	5-02-03-210	96,080.00	
Semi- Expendable Expenses- Medical	5-02-03-210	1,350.00	
Semi- Expendable Expenses- Sports	5-02-03-210	2,990.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	103,033.00	
Other Supplies and Materials Expenses	5-02-03-990	1,005,349.03	
Water Expenses	5-02-04-010	154,278.98	
Electricity Expenses	5-02-04-020	1,549,683.11	
Postage & Courier Services	5-02-05-010	71,327.99	
Telephone Expenses	5-02-05-020	980,069.40	
Internet Subscription Expenses	5-02-05-030	665,234.00	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	12,384.00	
Awards/Rewards Expenses	5-02-06-010	2,551,000.00	
Prizes	5-02-06-020	350,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	307,908.60	
Consultancy Services	5-02-11-030	450,000.00	
Other Professional Services	5-02-11-990	612,750.60	
Other General Services	5-02-12-990	25,033,457.90	
Janitorial Services	5-02-12-020	315,190.03	
Security Services	5-02-12-030	747,747.80	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	1,106,775.90	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	159,335.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	599,457.96	
Assistance to Other NGAs	5-02-14-020	10,512,787.12	
Assistance to LGUs	5-02-14-030	22,808,500.00	
Subsidies - Others	5-02-14-990	35,901,533.35	
Taxes, Duties & Licenses	5-02-15-010	34,201.06	
Fidelity Bond Premium	5-02-15-020	225,586.95	
Sub Total		424,547,853.09	429,680,415.29

Sub Total Forwarded		424,547,853.09	429,680,415.29
Insurance Expenses	5-02-15-030	325,895.77	
Printing & Publication Expenses	5-02-99-020	649,715.34	
Transportation and Delivery Expenses	5-02-99-040	4,963.00	
Rent/Lease Expenses	5-02-99-050	479,546.00	
Subscription Expense	5-02-99-070	156,718.00	
Depreciation -Building	5-05-01-040	1,571,741.51	
Depreciation -Machinery and Equipment	5-05-01-050	1,022,235.71	
Depreciation-Furnitures and Fixtures	5-05-01-070	130,285.71	
Depreciation-Transportation Equipment	5-05-01-060	492,385.00	
Amortization- Intangible Asset	5-05-02-010	299,076.16	
GRAND TOTAL		429,680,415.29	429,680,415.29

POST CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE YEAR ENDED DECEMBER 31, 2023
FUND 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-020	3,568,980.54	
Receivables- Disallowances/ Charges	1-03-99-010	49,682.85	
Advances for Payroll	1-99-01-020	31,256.63	
Office Supplies Inventory	1-04-04-010	130,459.71	
Other Supplies and Materials Inventory	1-04-04-990	3,069.09	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	49,837,420.44	
Office Equipment	1-06-05-020	1,982,178.00	
Disaster Response and Rescue Equipment	1-06-05-090	3,847,949.00	
Furnitures and Fixtures	1-06-07-010	960,000.00	
Information and Communication Technology Equipment	1-06-05-030	3,217,643.05	
Motor Vehicles	1-06-06-010	11,349,671.43	
Computer Software	1-08-01-020	615,324.75	
Accumulated Depreciation - Building	1-06-04-011		5,329,291.68
Accumulated Depreciation - Office Equipment	1-06-05-021		1,239,695.85
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		651,428.57
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,459,887.29
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		1,175,876.72
Accumulated Amortization - Computer Software	1-08-01-021		330,740.23
Accumulated Depreciation - Transportation Equipment	1-06-06-011		10,710,937.86
Accounts Payable	2-01-01-010		5,306,119.60
Due to GSIS	2-02-01-020		10,746.65
Due to PAG- IBIG	2-02-01-030		100.00
Due to LGU	2-02-01-070		1,204,265.20
Sub- Total		76,182,179.35	28,419,089.65

Sub- Total Forwarded		76,182,179.35	28,419,089.65
Due to Central Office	2-03-01-060		854,419.48
Trust Liabilities	2-04-01-010		15,000.00
Accumulated Surplus/ (Deficit)	3-01-01-010		46,893,670.22
GRAND TOTAL		76,182,179.35	76,182,179.35

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2023

ASSETS	Amount	
	CY 2023	CY 2022
Current Assets		
Cash and Cash Equivalents	3,568,980.54	8,192,686.51
Receivables	49,682.85	2,540,784.63
Inventories	133,528.80	475,753.45
Other Current Assets	31,256.63	57,019.64
Total Current Assets	3,783,448.82	11,266,244.23
Non - Current Assets		
Property, Plant and Equipment	50,163,457.95	51,910,338.27
Intangible Asset	284,584.52	-
Other Non-Current Assets	52,829.86	52,829.86
Total Non-Current Assets	50,500,872.33	51,963,168.13
Total Assets	54,284,321.15	63,229,412.36
LIABILITIES		
Current Liabilities		
Financial Liabilities	5,306,119.60	1,986,380.50
Inter- Agency Payables	1,215,111.85	3,107,562.72
Intra- Agency Payables	854,419.48	381,111.64
Total Current Liabilities	7,375,650.93	5,475,054.86
Non- Current Liabilities		
Financial Liabilities		
Trust Liabilities	15,000.00	
Deferred Credits/ Unearned Income	-	
Provisions	-	
Other Payables	-	125.00
Total Non-Current Liabilities	15,000.00	125.00
Total Liabilities	7,390,650.93	5,475,179.86
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	46,893,670.22	57,754,232.50
Total Net Assets/ Equity	46,893,670.22	57,754,232.50
Total Liabilities and Net Assets/ Equity	54,284,321.15	63,229,412.36

DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF FINANCIAL POSITION
 FUND 101
 AS OF THE YEAR ENDED DECEMBER 31, 2023

	Amount	
	CY 2023	CY 2022
ASSETS		
Current Assets		
Cash and Cash Equivalents	3,568,980.54	18,130,858.64
Cash on Hand	-	-
Cash- Collecting Officer	-	-
Petty Cash	-	-
Cash in Bank - Local Currency	3,568,980.54	18,130,858.64
Cash in Bank - Local Currency, Current Account	3,568,980.54	18,130,858.64
Treasury/ Agency Cash Accounts	-	-
Cash- Treasury/ Agency Deposit, Regular	-	-
Cash- Tax Remittance Advice	-	-
Receivables	49,682.85	5,791.66
Other Receivables	49,682.85	5,791.66
Due from Officers & Employees	-	5,791.66
Receivables - Disallowances/ Charges	49,682.85	-
Due from NGOs/ People's Organization	-	-
Inventories	133,528.80	184,256.34
Inventory Held For Consumption	133,528.80	184,256.34
Office Supplies Inventory	130,459.71	170,970.71
Other Supplies and Materials Inventory	3,069.09	13,285.63
Semi-Expendable- Office Equipment	-	-
Semi-Expendable- Medical Equipment	-	-
Semi-Expendable- ICT Equipment	-	-
Semi-Expendable- Communication Equipment	-	-
Semi-Expendable- Other Machinery & Equipment	-	-
Semi-Expendable- Furniture & Fixture	-	-

Other Current Assets	31,256.63	44,145.63
Advances	31,256.63	44,145.63
Advances for Payroll	31,256.63	44,145.63
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	0.00	-
Advances to Contractors	(0.00)	-
TOTAL CURRENT ASSETS	3,783,448.82	18,365,052.27
Non- Current Assets		
Property, Plant and Equipment	50,163,457.95	50,581,368.47
Land	535,714.00	535,714.00
Land	535,714.00	535,714.00
Accumulated Impairment Losses- Land	-	-
	535,714.00	535,714.00
Buildings and Other Structures	44,508,128.76	43,669,547.25
Buildings	49,837,420.44	45,971,338.37
Accumulated Depreciation-Buildings	(5,329,291.68)	(2,301,791.12)
Net Value	44,508,128.76	43,669,547.25
Machinery and Equipment	4,172,310.19	3,204,356.66
Office Equipment	1,982,178.00	2,864,395.00
Accumulated Depreciation - Office Equipment	(1,239,695.85)	(1,714,986.08)
Net Value	742,482.15	1,149,408.92
Information and Communication Technology Equipment	3,217,643.05	5,573,562.27
Equipment	(2,459,887.29)	(3,663,927.93)
Net Value	757,755.76	1,909,634.34
Communication Equipment	-	303,983.00
Accumulated Depreciation - Communication Equipment	-	(158,669.60)
Net Value	-	145,313.40
Disaster Response and Rescue Equipment	3,847,949.00	-
Accumulated Depreciation - Printing Equipment	(1,175,876.72)	-
Net Value	2,672,072.28	-
Transportation Equipment	638,733.57	1,980,663.10
Motor Vehicles	11,349,671.43	8,116,600.00
Accumulated Depreciation - Motor Vehicles	(10,710,937.86)	(6,135,936.90)
Net Value	638,733.57	1,980,663.10

Furniture, Fixtures and Books	308,571.43	767,648.62
Furniture and Fixtures	960,000.00	1,289,684.00
Accumulated Depreciation - Furniture and Fixture	(651,428.57)	(522,035.38)
Net Value	308,571.43	767,648.62
Other Property, Plant and Equipment	-	423,438.84
Other Property, Plant and Equipment	-	916,276.77
Accumulated Depreciation - Other PPE	-	(492,837.93)
Net Value	-	423,438.84
Construction in Progress	-	-
Construction in Progress- Building & Other Structure	-	-
Intangible Asset	284,584.52	
Computer Software	615,324.75	
Accumulated Amortization - Computer Software	(330,740.23)	
Net Value	284,584.52	
Other Non- Current Assets	52,829.86	13,144,948.49
Deposits	52,829.86	52,829.86
Guaranty Deposits	52,829.86	52,829.86
Other Assets	-	13,092,118.63
Other Assets	-	13,092,118.63
Accumulated Impairment Losses - Other Asset	-	-
Net Value	-	13,092,118.63
TOTAL NON - CURRENT ASSETS	50,500,872.33	63,726,316.96
TOTAL ASSETS	54,284,321.15	82,091,369.23
LIABILITIES AND NET ASSETS/ EQUITY		
LIABILITIES		
Current Liabilities		
Financial Liabilities	5,306,119.60	1,175,405.02
Payables	5,306,119.60	1,175,405.02
Accounts Payable	5,306,119.60	1,175,405.02
Inter- Agency Payables	1,215,111.85	3,256,558.59
Due to GSIS	10,746.65	1,520.46
Due to PAG-IBIG	100.00	-
Due to LGUs	1,204,265.20	1,318,798.65

Intra- Agency Payables	<u>854,419.48</u>	<u>451,466.85</u>
Due to Central Office	854,419.48	451,466.85
Trust Liabilities	<u>15,000.00</u>	<u>-</u>
Trust Liabilities	15,000.00	-
Guaranty/ Security Deposit Payable	-	-
Other Payables	<u>-</u>	<u>-</u>
Other Payables	-	-
Deferred Credits/ Unearned Income	<u>-</u>	<u>5,791.66</u>
Other Deferred Credits	-	5,791.66
Total Current Liabilities	7,390,650.93	4,889,222.12
TOTAL LIABILITIES	<u>7,390,650.93</u>	<u>4,889,222.12</u>
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	46,893,670.22	77,202,147.11
TOTAL NET ASSETS/ EQUITY	<u>46,893,670.22</u>	<u>77,202,147.11</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>54,284,321.15</u>	<u>82,091,369.23</u>

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2023

	Amount	
	CY 2023	CY 2022
Revenue		
	66,593.97	5,791.66
Total Revenue	66,593.97	5,791.66
Less: Current Operating Expenses		
Personnel Services	212,373,576.04	190,018,224.66
Maintenance and Other Operating Expenses	68,386,115.34	102,936,907.42
Non-Cash Expenses	3,515,724.09	3,492,214.79
Total Current Operating Expenses	284,275,415.47	296,447,346.87
Surplus/ (Deficit) from Current Operations	(284,208,821.50)	(296,441,555.21)
Net Financial Assistance/ Subsidy	275,977,423.02	296,220,490.79
Sale of Assets	-	-
Loss on Assets	-	-
Surplus/ (Deficit) for the period	(8,231,398.48)	(221,064.42)

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2023

	AMOUNT	
	CY 2023	CY 2022
Revenue	66,593.97	5,791.66
Other Non- Operating Income	66,593.97	5,791.66
Miscellaneous Income	66,593.97	5,791.66
Income from Grants and Donations in Kind	-	-
Gain on Sale of PPE	-	-
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages- Regular	119,129,149.43	118,100,074.18
Total Salaries and Wages	119,129,149.43	118,100,074.18
Other Compensation		
Personal Economic Relief Allowance (PERA)	4,156,489.18	4,213,818.18
Representation Allowance (RA)	5,403,875.00	5,393,750.00
Transportation Allowance (TA)	5,403,875.00	5,393,750.00
Clothing/ Uniform Allowance	1,026,000.00	1,050,000.00
Hazard Pay		597,000.00
Overtime and Night Pay	47,704.45	183,813.00
Mid Year Bonus	9,921,327.00	9,830,630.00
Year- End Bonus	9,857,642.00	9,800,598.80
Performance- Based Bonus	6,306,050.60	4,896,912.25
Collective Negotiation Agreement	5,160,000.02	4,320,000.00
Personnel Enhancement Incentive	861,000.00	866,000.00
Cash Gift	860,000.00	871,500.00
Other Bonuses and Allowances		996,000.00
Total Other Compensation	49,003,963.25	48,413,772.23
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	14,284,343.04	14,188,471.94
PAG-IBIG Contributions	208,300.00	207,300.00
Philhealth Contributions	2,282,374.12	2,234,397.10
Employees Compensation Insurance Premiums	210,193.40	233,666.97

Total Personnel Benefit Contributions	<u>16,985,210.56</u>	<u>16,863,836.01</u>
Other Personnel Benefits		
Other Personnel Benefits	18,298,151.95	5,465,635.97
Terminal Leave Benefits	8,957,100.85	1,174,906.27
Total Other Personnel Benefits	<u>27,255,252.80</u>	<u>6,640,542.24</u>
Total Personnel Services	<u>212,373,576.04</u>	<u>190,018,224.66</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses- Local	7,914,345.77	8,640,390.27
Total Traveling Expenses	<u>7,914,345.77</u>	<u>8,640,390.27</u>
Training Expenses		
Training Expenses	19,036,677.61	21,417,371.57
Total Training Expenses	<u>19,036,677.61</u>	<u>21,417,371.57</u>
Supplies and Materials Expenses		
Office Supplies Expenses	875,331.66	1,734,196.82
Accountable Forms Expenses	11,000.00	12,000.00
Drugs and Medicine Expenses		90,000.00
Medical, Dental and Laboratory Supplies Expenses		127,329.75
Fuel, Oil and Lubricants Expenses	1,215,558.17	1,594,049.39
Other Supplies and Materials Expenses	1,005,349.03	798,291.96
Semi- Expendable Machinery & Equipment Expenses		
Office Equipment	144,515.00	383,850.00
Information and Communication Technology		
Equipment	436,657.71	2,141,636.00
Medical Equipment	1,350.00	4,600.00
Sports Equipment	2,990.00	24,999.00
Other Machinery Equipment	96,080.00	919,844.00
Furniture and Fixture	103,033.00	1,053,450.50
Total Supplies and Materials Expenses	<u>3,891,864.57</u>	<u>8,884,247.42</u>
Utility Expenses		
Water Expenses	154,278.98	149,013.65
Electricity Expenses	1,549,683.11	1,650,825.01
Total Utility Expenses	<u>1,703,962.09</u>	<u>1,799,838.66</u>

Communication Expenses

Postage and Courier Services	71,327.99	77,853.00
Telephone Expenses	980,069.40	1,063,515.59
Internet Subscription Expenses	665,234.00	789,322.36
Cable, Satellite, Telegraph, and Radio Expenses	12,384.00	13,372.00

Total Communication Expenses	<u>1,729,015.39</u>	<u>1,944,062.95</u>
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	2,551,000.00	-
Prizes	350,000.00	400,000.00

Total Awards/ Rewards and Prizes	<u>2,901,000.00</u>	<u>400,000.00</u>
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	307,908.60	400,000.00
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Total Extraordinary Expenses	<u>307,908.60</u>	<u>400,000.00</u>
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Professional Services

Other Professional Services	612,750.60	352,321.83
Consultancy Services	450,000.00	698,400.00

Total Professional Services	<u>1,062,750.60</u>	<u>1,050,721.83</u>
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General Services

Janitorial Services	315,190.03	128,667.76
Security Services	747,747.80	883,066.67
Other General Services	25,033,457.90	52,739,936.79

Total General Services	<u>26,096,395.73</u>	<u>53,751,671.22</u>
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Repairs and Maintenance

Repair and Maintenance- Building & Other Structure	1,106,775.90	573,702.91
Repair and Maintenance- Machinery and Equipment	159,335.00	86,904.00
Repair and Maintenance- Transportation Equipment	599,457.96	751,318.10

Total Repair and Maintenance	<u>1,865,568.86</u>	<u>1,411,925.01</u>
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Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	34,201.06	33,820.24
Fidelity Bond Premiums	225,586.95	124,278.75
Insurance Expenses	325,895.77	344,898.65

Membership Dues and Contribution to Organization		-
Total Taxes, Insurance Premiums and Other Fees	<u>585,683.78</u>	<u>502,997.64</u>
Other Maintenance and Operating Expenses		
Printing and Publication Expenses	649,715.34	986,102.85
Representation Expenses		
Transportation and Delivery Expenses	4,963.00	
Rent/Lease Expenses	479,546.00	1,582,400.00
Subscription Expenses	156,718.00	162,678.00
Advertising Expenses		2,500.00
Total Other Maintenance and Operating Expenses	<u>1,290,942.34</u>	<u>2,733,680.85</u>
Total Maintenance and Other Operating Expenses	68,386,115.34	102,936,907.42
Non- Cash Expenses		
Depreciation		
Depreciation- Building	1,571,741.51	1,455,759.05
Depreciation- Land Improvements		
Depreciation- Machinery and Equipment	1,022,235.71	894,971.93
Depreciation- Transportation Equipment	492,385.00	1,011,198.10
Depreciation- Furniture, Fixtures and Books	130,285.71	130,285.71
Depreciation- Other Property, Plant and Equipment		
Total Depreciation	<u>3,216,647.93</u>	<u>3,492,214.79</u>
Amortization		
Amortization-Intangible Assets	299,076.16	
Total Amortization	<u>299,076.16</u>	
Impairment Loss		
Impairment Loss- Other Asset	-	-
Total Impairment Loss	<u>-</u>	<u>-</u>
Total Non- Cash Expenses	<u>3,515,724.09</u>	<u>3,492,214.79</u>
Current Operating Expenses	<u>284,275,415.47</u>	<u>296,447,346.87</u>
Surplus (Deficit) from Current Operations	<u>(284,208,821.50)</u>	<u>(296,441,555.21)</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	216,524,907.43	219,364,705.61
Subsidy from Other NGAs		
Subsidy from Central Office	128,043,753.59	206,043,203.50
Subsidy from Central Office- Non Cash	631,582.47	2,992,555.20
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>345,200,243.49</u>	<u>428,400,464.31</u>

Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs,

Financial Assistance to LGUs	22,808,500.00	93,500,000.00
Financial Assistance to Other NGAs	10,512,787.12	
Subsidies to Regional Offices/ Staff Bureaus		-
Subsidies- Others	35,901,533.35	38,679,973.52
	<hr/>	<hr/>
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	69,222,820.47	132,179,973.52
	<hr/>	<hr/>
Net Financial Assistance/ Subsidy	275,977,423.02	296,220,490.79
	<hr/>	<hr/>
Other Non- Operating Income		
Gains		
Gain on Sale of PPE	-	-
	<hr/>	<hr/>
Total Gains	-	-
	<hr/>	<hr/>
Losses		
Loss on Sale of PPE		-
Loss on Assets	-	
	<hr/>	<hr/>
Total Losses	-	-
	<hr/>	<hr/>
Surplus (Deficit) for the period	(8,231,398.48)	(221,064.42)
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DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2023

	AMOUNT	
	<u>CY 2023</u>	<u>CY 2022</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocations	200,584,966.00	209,989,396.00
Receipt of Assistance and Subsidy from Other NGAs,		
LGUs	128,043,753.59	206,043,203.50
Receipt of Inter- Agency Fund Transfers	4,796,000.00	7,006,065.44
Receipt of Intra- Agency Fund Transfers	1,505,164.00	1,081,485.65
Trust Receipts	172,781.10	17,000.00
Other Receipts	18,367,509.71	25,633,965.98
Total Cash Inflows	<u>353,470,174.40</u>	<u>449,771,116.57</u>
Cash Outflows		
Remittance to National Treasury	(4,455,877.47)	(5,882,160.66)
Payment of Expenses	(201,292,303.01)	(215,126,291.43)
Purchase of Inventories	(440,168.56)	(1,948,717.29)
Grant of Cash Advances	(15,855,453.24)	(4,272,846.56)
Remittance of Personnel Benefit Contributions and		
Mandatory Deductions	(57,617,509.86)	(58,157,988.78)
Tax Remittance Advice	(15,939,941.43)	(19,751,805.32)
Grant of Financial Assistance/ Subsidy	(55,246,445.93)	(132,135,813.52)
Release of Inter-Agency Fund Transfers	(2,802,182.19)	(5,243,914.03)
Release of Intra-Agency Fund Transfers	(3,245,302.03)	(3,268,971.76)
Reversal of Unutilized NCA	-	(10,376,495.71)
Total Cash Outflows	<u>(356,895,183.72)</u>	<u>(456,165,005.06)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(3,425,009.32)</u>	<u>(6,393,888.49)</u>
Cash Outflow		
Construction of Buildings & Other Structure	-	(2,214,283.64)
Information and Communication Technology Equipment	-	-
Office Equipment	-	(1,330,000.00)
Furniture and Fixture	(975,949.00)	-
Computer Software	(222,747.65)	-
Net Cash Provided by (Used in) Investing Activities	<u>(1,198,696.65)</u>	<u>(3,544,283.64)</u>
Cash Flows from Financing Activities	-	-
Cash and Cash Equivalents, January 1, 2023	<u>8,192,686.51</u>	<u>18,130,858.64</u>
Cash and Cash Equivalents, December 31, 2023	<u><u>3,568,980.54</u></u>	<u><u>8,192,686.51</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2023

	Amount	
	CY 2023	CY 2022
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocations	200,584,966.00	209,989,396.00
Receipt of Notice of Cash Allocations	200,584,966.00	209,989,396.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	128,043,753.59	206,043,203.50
Subsidy from Central Office	128,043,753.59	206,043,203.50
Receipt of Inter- Agency Fund Transfers	4,796,000.00	7,006,065.44
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	4,796,000.00	5,106,065.44
Receipt of funds for other inter-agency transactions		1,900,000.00
Receipt of Intra- Agency Fund Transfers	1,505,164.00	1,081,485.65
Receipt of funds from CO/ Ous for implementation of programs/projects	1,505,164.00	1,081,485.65
Trust Receipts	172,781.10	17,000.00
Collection of Other Trust Receipts	172,781.10	17,000.00
Other Receipts	18,367,509.71	25,633,965.98
Receipt of refund of cash advances	2,427,568.28	5,882,160.66
Receipt of Cash- Tax Remittance Advice	15,939,941.43	19,751,805.32
Other Miscellaneous Receipts		-
Total Cash Inflows	353,470,174.40	449,771,116.57
Cash Outflows		
Remittance to National Treasury	(4,455,877.47)	(5,882,160.66)

Payment of Expenses	<u>(201,292,303.01)</u>	<u>(215,126,291.43)</u>
Payment of Personnel Services	(135,765,056.77)	(116,586,654.71)
Payment of Maintenance and other Operating Expenses	(65,527,246.24)	(98,539,636.72)
Purchase of Inventories	<u>(440,168.56)</u>	<u>(1,948,717.29)</u>
Purchase of Inventories held for consumption	(440,168.56)	(1,948,717.29)
Grant of Cash Advances	<u>(15,855,453.24)</u>	<u>(4,272,846.56)</u>
Advances for Payroll	(14,212,020.65)	(2,751,915.30)
Advances to Officers and Employees	(1,472,664.53)	(1,322,566.32)
Advances to Special Disbursing Officer	(103,268.06)	(198,364.94)
Advances to Contractors	(67,500.00)	-
Advances for Operating Expenses	-	-
Remittance of Personnel Benefit Contributions and	<u>(57,617,509.86)</u>	<u>(58,157,988.78)</u>
Remittance of taxes withheld not covered by TRA	(5,362.50)	(270,590.16)
Remittance to GSIS/Pag-ibig/Philhealth	(38,301,513.90)	(39,008,887.75)
Remittance of other payables	(19,310,633.46)	(18,878,510.87)
Adjustments		
Tax Remittance Advice	<u>(15,939,941.43)</u>	<u>(19,751,805.32)</u>
Grant of Financial Assistance/ Subsidy	<u>(55,246,445.93)</u>	<u>(132,135,813.52)</u>
Grant of Other Subsidies	(29,114,445.93)	(38,635,813.52)
Grant of Financial Assistance to LGUs	(22,100,000.00)	(93,500,000.00)
Assistance to other NGAs	(4,032,000.00)	
Release of Inter-Agency Fund Transfers	(2,802,182.19)	(5,243,914.03)
Release of Intra-Agency Fund Transfers	(3,245,302.03)	(3,268,971.76)
Reversal of Unutilized NCA	<u>-</u>	<u>(10,376,495.71)</u>
Total Cash Outflows	<u>(356,895,183.72)</u>	<u>(456,165,005.06)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(3,425,009.32)</u>	<u>(6,393,888.49)</u>
Cash Flows from Investing Activities		
Purchase of Motor Vehicle	-	
Construction of Buildings & Other Structure	-	(2,214,283.64)
Information and Communication Technology Equipment		
Machinery and Office Equipment	-	(1,330,000.00)
Disaster Response and Rescue Equipment	(975,949.00)	

Purchase of Computer Software	(222,747.65)	
Net Cash Provided by (Used in) Investing Activities	<u>(1,198,696.65)</u>	<u>(3,544,283.64)</u>
Cash Flows from Financing Activities	-	
Cash and Cash Equivalents, January 1, 2023	<u>8,192,686.51</u>	<u>18,130,858.64</u>
Cash and Cash Equivalents, December 31, 2023	<u><u>3,568,980.54</u></u>	<u><u>8,192,686.51</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE YEAR ENDED DECEMBER 31, 2023

	Amount	
	<u>CY 2023</u>	<u>CY 2022</u>
Balance at January 1, 2023	57,754,232.50	77,202,147.11
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(2,629,163.80)	(19,226,850.19)
Other Adjustments		
Restated Balance	<u>55,125,068.70</u>	<u>57,975,296.92</u>
Change in Net Assets/ Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net asset		
Surplus for the period	<u>(8,231,398.48)</u>	<u>(221,064.42)</u>
Total recognized revenue and expenses for the period	<u>(8,231,398.48)</u>	<u>(221,064.42)</u>
Others		
Balance as of December 31, 2023	<u>46,893,670.22</u>	<u>57,754,232.50</u>